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P-5435(DIV1)

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June 5, 2006

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

RE: U.S. Patent Application No. 10/601,796 filed June 23, 2003 entitled "Ultra Fine Dead Sea Mineral Compound and Method of Manufacture"

Dear Sir:

Enclosed please find the following items for filing on the above referenced patent application:

- 1. Office Action Response;
- 2. Declaration Under 37 C.F.R. § 1.132;
- 3. Certificate of Mailing.

Please stamp the enclosed acknowledgment card with the date of receipt and return to my office.

Sincerely,

Mike Villarreal

MMV/lm
Enclosures
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